

## (C) STATUTE OF LIMITATIONS AND IN BANC REVIEW.

A PERSON WHO VIOLATES THIS SECTION IS SUBJECT TO § 5-106(B) OF THE COURTS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 27, § 132.

In subsection (a) of this section, the reference to a "fiduciary" is substituted for the former reference to any "executor, administrator, guardian, committee, trustee, receiver, or ... any ... fiduciary" for brevity.

In subsection (a)(1) of this section, the reference to appropriating "contrary to the requirements of the fiduciary's trust responsibility" is substituted for the former reference to appropriating "to any use and purpose not in the due and lawful execution of his trust" for clarity. Similarly, in subsection (a)(2) of this section, the reference to a fiduciary's use of money or thing of value contrary to the "requirements of the fiduciary's trust responsibility" is substituted for the former reference to "such use or purpose" for clarity.

In subsection (b) of this section, the reference to a person being guilty "of a misdemeanor" is added to state expressly that which was only implied in the former law. In this State, any crime that was not a felony at common law and has not been declared a felony by statute is considered to be a misdemeanor. See *State v. Canova*, 278 Md. 483, 490 (1976); *Bowser v. State*, 136 Md. 342, 345 (1920); *Dutton v. State*, 123 Md. 373, 378 (1914); and *Williams v. State*, 4 Md. App. 342, 347 (1968).

In subsection (c) of this section, the reference to a violation being "subject to § 5-106(b) of the Courts Article" is substituted for the former reference to the violation subjecting the defendant to imprisonment "in the penitentiary" for clarity and consistency within this article. See General Revisor's Note to article.

Defined term: "Person" § 1-101

## 7-114. DEFALCATION.

## (A) "REVENUE OFFICER" DEFINED.

(1) IN THIS SECTION, "REVENUE OFFICER" MEANS AN OFFICER WITH THE DUTY TO COLLECT REVENUE DUE TO THE STATE OR A COUNTY.

## (2) "REVENUE OFFICER" INCLUDES:

- (I) A CLERK;
- (II) A NOTARY PUBLIC;
- (III) A REGISTER OF WILLS;
- (IV) A SHERIFF; AND